Florida Department of Education
Curriculum Framework

Program Title: **Business Management and Analysis**
Program Type: **Career Preparatory**
Career Cluster: **Business Management and Administration**

Secondary – Career Preparatory	
Program Number	8301100
CIP Number	0552070110
Grade Level	9-12
Standard Length	6 credits
Teacher Certification	Refer to the **Program Structure** section.
CTSO	FBLA BPA
SOC Codes	11-1021 – General and Operations Managers 15-1151 – Computer User Support Specialists 11-3121 – Human Resources Manager 13-1111 – Management Analysts
CTE Program Resources	http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml

Purpose

This program offers a sequence of courses that provides coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in the Business Management and Administration career cluster; provides technical skill proficiency, and includes competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of the Business Management and Administration career cluster.

The content includes but is not limited to communication skills, forms of business ownership and organizational structures, supervisory/management functions and skills, accounting concepts and practices, business law concepts, leadership skills, business ethics, governmental regulations, human resources and management issues, financial and data analysis, database development and queries, and career development.

Additional Information relevant to this Career and Technical Education (CTE) program is provided at the end of this document.

Program Structure

This program is a planned sequence of instruction consisting of six (6) credits.

To teach the courses listed below, instructors must hold at least one of the teacher certifications indicated for that course.

The following table illustrates the secondary program structure:

Course Number	Course Title	Teacher Certification	Length	SOC Code	Level	Graduation Requirement
8207310	Digital Information Technology	DIT Teacher Certifications	1 credit	15-1151	2	PA
8215120	Business and Entrepreneurial Principles	ACCTING @ 7 7 G BUS ED 1 @2 MANAG SUPV 7 G	1 credit		3	
8203310	Accounting Applications I	ACCTING @ 7 7 G BANK FINC @7 7G BOOKKEEPIN @4 @7 7 G BUS ED 1 @2 MANAG SUPV 7 G MKTG 1 @2 MKTG MGMT 7G TC COOP ED @7 VOE @7	1 credit	11-1021	3	
8301110	Management and Human Resources	ACCTING @ 7 7 G BUS ED 1 @2 MANAG SUPV 7 G	1 credit	11-3121	3	
8301120	Business Analysis		1 credit	13-1111	3	
8215130	Legal Aspects of Business	ACCTING @ 7 7 G BUS ED 1 @2 CLERICAL @7 7 G MANAG SUPV 7 G SECRETAR 7 G TC COOP ED @7 VOE @7	1 credit	11-1021	3	

(Graduation Requirement Abbreviations- EQ= Equally Rigorous Science, PA= Practical Arts, EC= Economics)

Common Career Technical Core – Career Ready Practices

Career Ready Practices describe the career-ready skills that educators should seek to develop in their students. These practices are not exclusive to a Career Pathway, program of study, discipline or level of education. Career Ready Practices should be taught and reinforced in all career exploration and preparation programs with increasingly higher levels of complexity and expectation as a student advances through a program of study.

1. Act as a responsible and contributing citizen and employee.

2. Apply appropriate academic and technical skills.

3. Attend to personal health and financial well-being.

4. Communicate clearly, effectively and with reason.

5. Consider the environmental, social and economic impacts of decisions.

6. Demonstrate creativity and innovation.

7. Employ valid and reliable research strategies.

8. Utilize critical thinking to make sense of problems and persevere in solving them.

9. Model integrity, ethical leadership and effective management.

10. Plan education and career path aligned to personal goals.

11. Use technology to enhance productivity.

12. Work productively in teams while using cultural/global competence.

Standards

Digital Information Technology (8207310) is the first course in this and other programs within the Business Management & Administration Career Cluster. Standards 01.0 – 14.0 are associated with this course.

After successfully completing this program, the student will be able to perform the following:

01.0   Demonstrate knowledge, skill, and application of information systems to accomplish job objectives and enhance workplace performance.
02.0   Develop an awareness of microprocessors and digital computers.
03.0   Demonstrate an understanding of operating systems.
04.0   Use technology to enhance the effectiveness of communication skills utilizing word processing applications.
05.0   Use technology to enhance communication skills utilizing presentation applications.
06.0   Use technology to enhance the effectiveness of communication utilizing spreadsheet and database applications.
07.0   Use technology to enhance communication skills utilizing electronic mail.
08.0   Investigate individual assessment and job/career exploration and individual career planning that reflect the transition from school to work, lifelong learning, and personal and professional goals.
09.0   Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
10.0   Demonstrate competence using computer networks, internet and online databases to facilitate collaborative or individual learning and communication.
11.0   Demonstrate competence in page design applicable to the WWW.
12.0   Develop an awareness of emerging technologies.
13.0   Develop awareness of computer languages and software applications.
14.0   Demonstrate comprehension and communication skills.
15.0   Demonstrate language arts knowledge and skills.
16.0   Demonstrate and apply oral and written communication skills in creating, expressing and interpreting information and ideas on a personal and professional manner.
17.0   Use technology to enhance the effectiveness of communications in order to accomplish job objectives and enhance workplace performance.
18.0   Use information technology tools.
19.0   Analyze current and emerging workplace trends and issues and determine potential impact on career and job objectives and workplace performance.
20.0   Demonstrate an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles.
21.0   Practice quality performance in the learning environment and the workplace.
22.0   Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.
23.0   Solve problems using critical thinking skills, creativity and innovation.
24.0   Demonstrate mathematics knowledge and financial planning strategies and skills.
25.0   Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals.
26.0   Justify the need to gain and maintain competitive advantage.
27.0   Perform human resources management activities.

28.0 Analyze the impact and relationship of government regulations and community involvement on business management decisions.
29.0 Perform supervisory/management functions.
30.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles.
31.0 Practice quality performance in the learning environment and the workplace.
32.0 Exhibit customer service skills.
33.0 Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations.
34.0 Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals.
35.0 Apply accounting principles and concepts to the performance of accounting activities.
36.0 Apply accounting principles and concepts using appropriate technology.
37.0 Describe how formulating policies and guiding the change process supports the organizations' mission and strategic goals.
38.0 Research and explain how evaluating organizational effectiveness contributes to the overall strength of the business.
39.0 Describe how sourcing and recruitment planning are important to the organization's ability to achieve goals and objectives.
40.0 Explore and discuss how hiring and retention planning are critical to organizational success.
41.0 Research and develop tools and programs that support employee training and professional development.
42.0 Investigate and prepare employee development tools and performance appraisals to meet organizational needs.
43.0 Research and evaluate compensation and benefit programs and their impact on organizational goals, objectives and values.
44.0 Explore the manner and importance of maintaining relationships and working conditions to balance employer and employee needs and rights in support of organizational goals and objectives.
45.0 Evaluate how to provide a safe, secure work environment that protects the organization from liability.
46.0 Describe management functions and organizational structures at the workplace.
47.0 Demonstrate skills for accounting work-based learning experiences.
48.0 Apply accounting principles and concepts to the performance of accounting activities.
49.0 Apply accounting principles and concepts using appropriate technology.
50.0 Manage business information using appropriate software.
51.0 Evaluate business and financial information to support internal decision making.
52.0 Demonstrate fundamental techniques and methods used in the analysis of computerized business activities, including consideration of information requirements, resources, and its impact on business decisions.
53.0 Describe the implications of professional values, ethics, and attitudes in business.
54.0 Use technology to apply and enhance communication skills in technical reading, writing, speaking, listening, and viewing.
55.0 Participate in work-based learning experiences.
56.0 Demonstrate an understanding of business law concepts.
57.0 Demonstrate an understanding of different types of insurance.
58.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles.
59.0 Practice quality performance in the learning environment and the workplace.
60.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance.

Florida Department of Education
Student Performance Standards

Course Title: **Digital Information Technology**
Course Number: **8207310**
Course Credit: **1**

Course Description:

This core course is designed to provide a basic overview of current business and information systems and trends, and to introduce students to fundamental skills required for today's business and academic environments. Emphasis is placed on developing fundamental computer skills. The intention of this course is to prepare students to be successful both personally and professionally in an information-based society. Digital Information Technology includes the exploration and use of: databases, the internet, spreadsheets, presentation applications, management of personal information and email, word processing and document manipulation, HTML, web page design, and the integration of these programs using software that meets industry standards.

Digital Information Technology (8207310) is part of several programs across the various CTE career clusters. To ensure consistency, the standards and benchmarks for this course (01.0 – 14.0) have been placed in a separate document.   To access this document, visit: Digital Information Technology (8207310).

Florida Department of Education
Student Performance Standards

Course Title: **Business and Entrepreneurial Principles**
Course Number: **8215120**
Course Credit: **1**

Course Description:

This course is designed to provide an introduction to business organization, management, and entrepreneurial principles. Topics include communication skills, various forms of business ownership and organizational structures, supervisory/management skills, leadership skills, human resources management activities, business ethics, and cultural diversity. Emphasis is placed on job readiness and career development. The use of computers is an integral part of this program.

CTE Standards and Benchmarks
15.0   Demonstrate language arts knowledge and skills. The student will be able to:
15.01   Locate, comprehend and evaluate key elements of oral and written information.
15.02   Draft, revise, and edit written documents using correct grammar, punctuation and vocabulary.
15.03   Present information formally and informally for specific purposes and audiences.
16.0   Demonstrate and apply oral and written communication skills in creating, expressing and interpreting information and ideas on a personal and professional manner. The student will be able to:
16.01   Deliver impromptu and planned speeches.
16.02   Communicate in a multicultural setting (e.g., with people from varying international, cultural, ethnic, and racial backgrounds).
16.03   Perform communication activities (e.g., receive calls, place calls, text, IM, gather and record information).
16.04   Project a positive impression in person and acknowledging the importance of making eye contact.
16.05   Function as a team member and participate in group discussions to identify and resolve problems.
16.06   Identify how team's effectiveness impacts company's profitability.
16.07   Organize and lead discussions.
16.08   Participate as a team leader and team member at meetings.

16.09	Answer questions in formal and information situations.
16.10	Use corporate business vocabulary appropriate for entry-level jobs and discuss appropriate use of slang communication and demonstrate understanding that slang is never appropriate in the business environment.
16.11	Locate, organize and interpret information obtained from various sources (e.g., business correspondence, professional articles, supporting graphic materials, manuals, computer printouts, electronic sources).
16.12	Describe methods used by management to communicate with employees (e.g., formal and informal).
16.13	Differentiate among various electronic and non-electronic telecommunication methods used to communicate with employees.
16.14	Demonstrate and apply active listening techniques to obtain and clarify information.
16.15	Identify and overcome major barriers to listening.
16.16	Identify relevant information in oral communications.
16.17	Determine when more information is needed and ask appropriate questions.
16.18	Distinguish fact from opinion (e.g., media, Internet).
16.19	Obtain key facts through courteous attention to multiple speakers within a group.
16.20	Interpret verbal and nonverbal cues/behaviors that enhance communication.
16.21	Give examples of how nonverbal messages have different meanings in various cultures.
16.22	Demonstrate an understanding of the importance of establishing and maintaining a work-related network through social contacts and discuss how to use business-oriented social networking.
16.23	Use appropriate etiquette and manners when communicating with people of varying cultures.
16.24	Develop and interpret tables and charts to support written and oral communications.
16.25	Exhibit public relations skills that aid in achieving customer service satisfaction.
16.26	Design, develop and deliver formal and informal presentations using appropriate media to engage and inform diverse audiences.
17.0	Use technology to enhance the effectiveness of communications in order to accomplish job objectives and enhance workplace performance. The student will be able to:
17.01	Gather and compile data using a wide variety of references and research resources Communicate using electronic messaging technologies and applications.
17.02	Apply the rules of electronic messaging etiquette.
17.03	Revise and edit business documents and e-mails to ensure they are clear, correct, concise, complete, consistent, and courteous.

	CTE Standards and Benchmarks	
	17.04	Compose and create business communications appropriate for specific audiences.
	17.05	Present findings of projects in a formal presentation using appropriate graphics, media, and support materials.
	17.06	Analyze and synthesize information obtained from print and electronic resources for group discussions and team building activities.
18.0	Use information technology tools. The student will be able to:	
	18.01	Use personal information management (PIM) applications to increase workplace efficiency.
	18.02	Employ technological tools to expedite workflow including word processing, databases, reports, spreadsheets, multimedia presentations, electronic calendar, contacts, e-mail and internet applications.
	18.03	Employ computer operations applications to access, create, manage, integrate, and store information.
	18.04	Employ collaborative/groupware applications to facilitate group work.
	18.05	Employ real time work with the cloud technologies.
19.0	Analyze current and emerging workplace trends and issues and determine potential impact on career and job objectives and workplace performance. The student will be able to:	
	19.01	Identify changing trends in the workplace.
20.0	Demonstrate an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. The student will be able to:	
	20.01	Define management.
	20.02	Identify the different levels of management.
	20.03	Compare and contrast the various forms of business ownership (e.g., sole proprietorships, partnerships, corporations) and other organizational structures (e.g., nonprofit organizations, governmental agencies).
	20.04	Identify variations of basic forms of business ownership (e.g., franchises, employer stock ownership programs).
	20.05	List the advantages and disadvantages of each form of business ownership.
	20.06	Describe the advantages and disadvantages of the team concept to an organization.
	20.07	Analyze organizational charts and discuss how various supervisory/management positions fit into the organizational structure.
	20.08	Describe the role of technology in the overall management process.
	20.09	Define the entrepreneurial way of thinking (e.g., opportunity, recognition, risk and reward) and discuss its importance to the American economy.
	20.10	Apply the entrepreneurial way of thinking in one's own life.

CTE Standards and Benchmarks	
20.11	Compare and contrast the legal procedures and processes for forming various forms of business ownership (e.g., sole proprietorship, partnership, limited partnership, joint ventures, limited partnership associations, registered partnerships having limited liability, limited liability company, corporation, franchise).
20.12	Distinguish a limited partnership from a general partnership.
20.13	Discuss partnership rights (e.g., tenancy in partnership, sharing of profits, right to manage, right to reimbursement, right to inspect the books, right to an account).
20.14	Describe the powers and duties of partners (limited partners, general partners in a limited partnership, silent, dormant, secret).
20.15	Describe how partnerships may be dissolved (e.g., acts of the partners, operation of the law, order of the court).
20.16	Explain the winding up of partnership affairs and the distribution of assets after the dissolution of a partnership.
20.17	Define a limited liability corporation.
20.18	Describe the nature of management responsibilities in a limited liability corporation.
20.19	Describe the effects of failing to maintain the proper structure of a limited liability corporation.
20.20	Define a corporation and explain why a corporation is a legal entity.
20.21	Identify characteristics of a franchise and describe where franchises fit in the economic and legal framework.
20.22	Describe the pros and cons of owning a franchise.
21.0	Practice quality performance in the learning environment and the workplace. The student will be able to:
21.01	Discuss the importance of time management, both professional and personally, including the consequences of poor time management skills.
21.02	Perform a personal time management analysis.
22.0	Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. The student will be able to:
22.01	Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
22.02	Apply decision-making processes to business applications.
22.03	Describe the characteristics (e.g., leadership qualities, leadership styles, personality traits) of effective business supervisors, managers, or entrepreneurs.
22.04	Develop a personal and business code of ethical behavior.
22.05	Explain the importance of trust for the successful conduct of business.

CTE Standards and Benchmarks

	22.06	Identify examples of unethical behaviors that result in higher prices for consumers (e.g., insurance fraud).
	22.07	Identify ethical issues resulting from technological advances (e.g., computer snooping, hacking).
	22.08	Identify ethical issues involving employer/employee relationships (e.g., poor working conditions, hours wasted on the job, employee theft).
	22.09	Identify ethical issues affecting consumers (e.g., false advertising, shoplifting).
	22.10	Apply principles of group dynamics in structured activities.
	22.11	Exhibit positive attitude and professional behavior.
	22.12	Participate in school, community, and/or volunteer activities.
23.0	Solve problems using critical thinking skills, creativity and innovation. The student will be able to:	
	23.01	Employ critical thinking skills independently and in teams to solve problems and make decisions.
	23.02	Employ critical thinking and interpersonal skills to resolve conflicts.
	23.03	Identify and document workplace performance goals and monitor progress toward those goals.
	23.04	Conduct technical research to gather information necessary for decision-making.
24.0	Demonstrate mathematics knowledge and financial planning strategies and skills. The student will be able to:	
	24.01	Demonstrate knowledge of arithmetic operations.
	24.02	Analyze and apply data and measurements to solve problems and interpret documents.
	24.03	Construct charts/tables/graphs using functions and data.
	24.04	Describe the importance of financial statements.
25.0	Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. The student will be able to:	
	25.01	Identify career paths in supervisory, management, and small business environments.
	25.02	Participate in work-based learning experiences in a supervisory, management, or small business environment.
	25.03	Demonstrate the use of technology in a supervisory, management, or small business environment.
	25.04	Compare and contrast software applications used in a supervisory, management, or small business environment.

	CTE Standards and Benchmarks
	25.05 Develop an understanding of the integral value of a customer and practice the skills required to provide excellent customer service.
26.0	Justify the need to gain and maintain competitive advantage. The student will be able to:
	26.01 Identify ways in which businesses compete with each other (e.g., quality, service, status, price).
	26.02 Define market share.
	26.03 Identify various forms of competition (e.g., pure competition, oligopoly, monopolistic competition, monopoly).
27.0	Perform human resources management activities. The student will be able to:
	27.01 Identify the benefits of professional staff development (e.g., workshops, conferences, course work, membership in professional associations).
	27.02 Explain, create and perform employee evaluations, describe the procedures used in the evaluation process, and identify the consequences of positive or negative performance appraisals.
	27.03 Describe and research current legislation affecting the workplace and discuss the impact on businesses (e.g., affirmative action, right to privacy, drug testing, sexual harassment, safety).
	27.04 Identify the kinds of benefits offered to employees (e.g., insurance plans; retirement plans; payroll deductions for savings bonds, cafeteria plans, 401K plans) and describe the proposal process of acquiring and negotiating benefits.
	27.05 Describe methods used to compensate employees (e.g., minimum wage, wages, salary, commission). Describe the methods to negotiate employee compensation and the role of benchmark surveys.
	27.06 Define "downsizing" and explain why it occurs and the impact of reducing workforce size.
28.0	Analyze the impact and relationship of government regulations and community involvement on business management decisions. The student will be able to:
	28.01 Explain how tax policies, licensure requirements, and governmental regulations affect a business.
	28.02 Identify ways companies can help their communities (e.g., jobs, taxes, contributions to community projects).
29.0	Perform supervisory/management functions. The student will be able to:
	29.01 Describe the functions of management (e.g., planning, organizing, staffing, directing, controlling) and discuss how the functions are interrelated.
	29.02 Identify factors of strategic planning and define the role of strategic planning in a business environment.
	29.03 Define the purpose of a business plan and describe the major components included in a business plan.
	29.04 Define the marketing concept and explain its impact on consumers.
	29.05 Identify and describe examples of diverse marketing activities.

CTE Standards and Benchmarks	
29.06	Define long-term and short-term planning.
29.07	Perform long-term and short-term planning activities for a specific event.
29.08	Develop a basic business plan.

Florida Department of Education
Student Performance Standards

Course Title: **Accounting Applications 1**
Course Number: **8203310**
Course Credit: **1**

Course Description:

This course emphasizes double-entry accounting; methods and principles of recording business transactions; the preparation of various documents used in recording income, expenses, acquisition of assets, incurrence of liabilities, and changes in equity; and the preparation of financial statements. The use of computers and appropriate software is required.

CTE Standards and Benchmarks
30.0 Describe management functions and organizational structures as they relate to today's workplace and employer/employee roles. The student will be able to:
30.01 Describe how accounting departments work within and across organizations.
30.02 Describe the roles and responsibilities of employees within the organization of a small, medium, or large accounting department (including the CFO, controller, accounting manager, accounts payable and receivable coordinator, payroll administrator, bookkeeper and credit and collection manager).
30.03 Explain the impact of the global economy on business organizations.
31.0 Practice quality performance in the learning environment and the workplace. The student will be able to:
31.01 Apply appropriate organizational skills to manage time and resources.
31.02 Perform tasks accurately, completely, and with attention to detail on a consistent basis.
31.03 Think critically and make informed decisions.
31.04 Project a professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
31.05 Follow accepted rules, regulations, policies and workplace safety.
32.0 Exhibit customer service skills. The student will be able to:
32.01 Listen and identify customer's needs and concerns.
32.02 Model appropriate ways to problem solve with customers in various situations.
32.03 Model proper business etiquette (including introductions, phone etiquette, dining, networking, marketing, online services and community service).

CTE Standards and Benchmarks

	32.04	Develop a personal and work ethic (including punctuality, use of company's technology, and loyalty to company, distinction between personal and business tasks).
	32.05	Develop and articulate a personal and business code of ethical behavior.
33.0	Apply mathematical operations and processes as well as financial planning strategies to commonly occurring personal and business situations. The student will be able to:	
	33.01	Develop an awareness of effective credit management.
	33.02	Prepare and analyze a personal budget.
34.0	Assess personal strengths and weaknesses as they relate to job objectives, career exploration, personal development, and life goals. The student will be able to:	
	34.01	Analyze job and career requirements and relate career interests to opportunities in accounting occupations in the global economy.
35.0	Apply accounting principles and concepts to the performance of accounting activities. The student will be able to:	
	35.01	Demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting entries, journalizing and posting of post-closing entries, and preparation of an income statement, statement of owner's equity, and balance sheet).
	35.02	Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, proof of cash, petty cash, and journal entries related to all banking activities).
	35.03	Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
	35.04	Use payroll records to prepare and analyze transactions (including maintaining payroll records to include employee time processing procedures, payroll checks, a payroll register, employee earnings record, employer payroll taxes (to include tax forms and all associated journal entries).
	35.05	Analyze transactions for accuracy and prepare appropriate correcting entries.
	35.06	Understand the purpose of financial accounting and the users of financial information.
36.0	Apply accounting principles and concepts using appropriate technology. The student will be able to:	
	36.01	Identify and use communication technology in an accounting environment such as word processing and email.
	36.02	Demonstrate proficiency in the use of spreadsheet and accounting software to maintain accounting records to include creating and manipulating both data and formulas, formatting data, securing data and presenting results visually (including charts and graphs).

Florida Department of Education
Student Performance Standards

Course Title: **Management and Human Resources**
Course Number: **8301110**
Course Credit: **1**

Course Description:

This course explores the reach and impact of managing people, one of the most important resources of an organization. Students are required to perform higher level strategic thinking. Topics include; management policy development, evaluating organizational effectiveness, sourcing and recruitment, hiring and retention planning, employee training, performance appraisals, compensation and benefit programs, maintaining working conditions and providing a safe working environment.

CTE Standards and Benchmarks
37.0 Describe how formulating policies and guiding the change process supports the organizations' mission and strategic goals. The student will be able to:
37.01 Identify information relating to an organization's internal operations and strategic development. Include discussion of finance, marketing and IT areas.
37.02 Identify information from outside the organization; include reference to the general business environment, industry practices, technology advancements, economy, and labor force, legal and regulatory environment.
37.03 Identify types of strategic relationships with key positions within an organization to impact organizational decision making.
37.04 Identify important alliances with key people outside an organization to support strategic growth (e.g., community partnerships).
37.05 Develop strategies to manage change within the organization that balances the needs of the organization, employees and other stakeholders.
37.06 Identify ways to develop and communicate organization's core values and mission.
37.07 Demonstrate ways to support organization's core values and mission through modeling, communication and coaching.
38.0 Research and explain how evaluating organizational effectiveness contributes to the overall strength of the business. The student will be able to:
38.01 Explain how data describing human capital projections and related costs support the organization's general budget.
38.02 Identify types of legislative and regulatory changes that impact organizations. Discuss steps organizations might take to support, modify or oppose these types of changes.
38.03 Discuss enterprise risk management and identify policies that protect an organization from potential risk.
38.04 Identify organization's mission, vision, values, business goals, objectives, plans, and processes.

CTE Standards and Benchmarks	
38.05	Identify and analyze legislative and regulatory processes.
38.06	Identify and analyze how design factors, implementation and evaluation impact strategic planning processes.
38.07	Identify and analyze how planning, organizing, directing and controlling impact management functions.
38.08	Describe examples of significant corporate governance procedures and compliance.
38.09	Identify cost benefit analysis factors utilized during the life cycle of a business, including growth scenarios, anticipated scenarios, economic stress, worst case scenarios and impact on net worth and earnings.
38.10	Describe business concepts, including competitive advantage, organizational branding, business case development, and corporate responsibility.
39.0	Describe how sourcing and recruitment planning are important to the organization's ability to achieve goals and objectives. The student will be able to:
39.01	Describe the importance and manner in which workforce planning and employment activities need to comply with applicable federal laws and regulations, including Title Vii, ADA, EEOC, and Uniform Guidelines on Employee Selection Procedures, Immigration Reform and Control Act.
39.02	Identify workforce requirements needed to achieve an organization's strategic goals and objectives (include corporate recruiting, workforce expansion and reduction). Discuss costs/hire, selection ratios and adverse impact. Evaluate impact of compensation and benefits on recruitment and retention.
39.03	Describe procedures to conduct job analysis to create and develop job descriptions and competencies.
39.04	Identify, review, document and update examples of essential job functions for positions.
39.05	Describe criteria for hiring, retraining, retaining and promoting based on job descriptions.
39.06	Investigate labor market resources that influence an organization's ability to satisfy workforce requirements.
39.07	Describe how to assess internal and external workforce skills to determine availability of qualified candidates. Discuss skills testing, inventory, and workforce demographics. Develop performance appraisal processes.
39.08	Identify and describe internal and external recruitment resources including employee referrals, diversity groups, and social media.
39.09	Identify and describe measurement tools for workforce planning.
39.10	Describe methods, steps and plan to brand and market an organization to potential applicants.
40.0	Explore and discuss how hiring and retention planning are critical to organizational success. The student will be able to:
40.01	Develop a strategy to select appropriate candidates for a position, including: applicant tracking, interviewing, reference and background checking. Investigate interviewing techniques.
40.02	Practice developing, extending and negotiating job offers.

	CTE Standards and Benchmarks	
	40.03	Describe post offer employment responsibilities, including: employment agreements, 109 procedures, coordinating relocation and immigration.
	40.04	Develop orientation procedures for new and rehires.
	40.05	Develop and implement organizational exit for voluntary and involuntary terminations.
	40.06	Develop and implement an Affirmative Action Plan.
	40.07	Develop a record retention procedure for managing documents and employee files.
	40.08	Describe a coaching process for managers to effectively manage organizational talent.
41.0	Research and develop tools and programs that support employee training and professional development. The student will be able to:	
	41.01	Identify steps to ensure human resource development activities meet federal laws and regulations.
	41.02	Describe an effective needs assessment that establishes priorities for HR development.
	41.03	Identify employee training programs (including leadership skills, harassment prevention, and IT skills) to improve individual and organizational effectiveness.
	41.04	Plan and evaluate performance appraisal processes.
	41.05	Describe coaching to managers and executives regarding management of organizational talent.
42.0	Investigate and prepare employee development tools and performance appraisals to meet organizational needs. The student will be able to:	
	42.01	Describe career and leadership development theories and their applications, including succession planning and dual career ladders.
	42.02	Identify and describe organization development theories and their application.
	42.03	Describe training development techniques to create general and specialized training programs.
	42.04	Identify facilitation techniques, instructional methods, and program delivery mechanisms.
	42.05	Describe performance management methods, including goal setting, relationships to compensation, job placements, and promotions.
	42.06	Analyze techniques to assess training program effectiveness, including the use of applicable metrics, including participant surveys, pre and post testing.
43.0	Research and evaluate compensation and benefit programs and their impact on organizational goals, objectives and values. The student will be able to:	
	43.01	Identify federal laws and regulations that govern organization's compensation and benefits programs. Include: FLSA, ERISA, FMLA, and USERRA.
	43.02	Evaluate compensation policies, including pay structures, performance-based pay, internal and external equity. Investigate related

		budgeting and accounting practices and related fiduciary responsibilities.
	43.03	Investigate how payroll information is managed, including new hires, adjustments and terminations.
	43.04	Investigate how outsourced compensation and benefits components are managed, including payroll vendors, COBRA administration.
	43.05	Describe how compensation and benefits programs are developed, managed, updated and evaluated; including health and welfare, wellness, retirement, and stock purchase.
	43.06	Investigate how workforce is trained in compensation and benefits program, policies and processes. Include self-service technologies.
	43.07	Discuss job evaluation methods, include job pricing and pay structures and non-cash compensation methods (e.g., equity programs, and non-cash rewards).
44.0		Explore the manner and importance of maintaining relationships and working conditions to balance employer and employee needs and rights in support of organizational goals and objectives. The student will be able to:
	44.01	Discuss federal laws affecting employment in union and non-union environments; including laws regarding antidiscrimination policies, sexual harassment, labor relations and privacy. Include discussion of WARN, Act, Title VII, and NLRA.
	44.02	Discuss how to investigate organizational climate by surveying employees. Include focus groups, employee surveys and staff meetings
	44.03	Analyze employee relations programs that promote a positive organizational culture through employee recognition, special events, and diversity programs. Evaluate their effectiveness through metrics using exit interviews, employee surveys and turnover rates. Review employee involvement strategies, including employee management activities.
	44.04	Discuss workplace policies and procedures, including employee handbook, reference guides and operating procedures. Include review of individual employment rights and practices, employment at will, negligent hiring, defamation. Include a discussion of unfair labor practices.
	44.05	Investigate effective discipline policies based on organizational code of conduct and ethics. Consider disparate impact. Include review of workplace behavior issues, such as absenteeism and performance improvement.
	44.06	Create termination process that addresses reductions in force, policy violations and poor performance. Consider disparate impact.
	44.07	Evaluate grievance and dispute resolution, performance improvement policies. Discuss legal disciplinary procedures and techniques for investigating unbiased investigations.
	44.08	Discuss how to resolve employee complaints filed with federal agencies regarding employment practices, working conditions and how to work with legal counsel and mediation and arbitration specialists.
	44.09	Discuss how to participate in collective bargaining activities, including contract negotiations, costing and administration.
45.0		Evaluate how to provide a safe, secure work environment that protects the organization from liability. The student will be able to:
	45.01	Discuss federal laws that ensure workplace health, safety, security and privacy. Include: OSHA, Drug-free workplace Act, ADA, HIDAA, Sarbanes-Oxley Act.
	45.02	Investigate how to conduct a needs analysis to identify an organization's safety requirements. Discuss occupational injury and illness prevention and compensation and general health and safety practices.

CTE Standards and Benchmarks	
45.03	Identify a return-to-work process after injury or illness to ensure a safe workplace. Include modified duty assignment, reasonable accommodations and medical exam.
45.04	Discuss how to develop workplace policies that protect employees and minimize organization's loss and liability. Include employer response, workplace violence and substance abuse and how to train workforce on security plans. Include organizational incident and emergency response plans, internal investigation and monitoring.
45.05	Make a business continuity and disaster plan that includes workforce training.
45.06	Develop policies and procedures for appropriate use of electronic media, including email, social media, web access, and use of hardware.
45.07	Develop internal and external privacy policies that discuss identity theft, data protection and workplace monitoring.
45.08	Develop procedures on workplace safety, health and security enforcement agencies. Include return to work procedures, workplace safety and security risks.
45.09	Identify employer and employee rights regarding substance abuse.
45.10	Plan for business continuity and disaster recovery plan (data storage and back up, alternative work conditions).
45.11	Discuss data integrity techniques and technology, including social media, monitoring software.
45.12	Discuss financial management practices, including procurement policies, credit and policies and expense management.

Florida Department of Education
Student Performance Standards

Course Title: **Business Analysis**
Course Number: **8301120**
Course Credit: **1**

Course Description:

This course is designed to provide a higher level of understanding of business systems, accounting concepts, working with financial information, data analysis skills, managing business information with appropriate software, requirements analysis of information systems, data modeling, and database management.

CTE Standards and Benchmarks
46.0 Describe management functions and organizational structures at the workplace. The student will be able to:
46.01 Investigate how accounting and other departments work within and across organizations.
46.02 Describe how departments gather, store, use and share data.
47.0 Demonstrate skills for accounting work-based learning experiences. The student will be able to:
47.01 Apply accounting principles in an accounting environment.
47.02 Explore the use of technology in an accounting environment.
47.03 Complete a work-based simulation.
48.0 Apply accounting principles and concepts to the performance of accounting activities. The student will be able to:
48.01 Demonstrate the application of the full accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, posting of journal entries, preparation of trial balance, journalizing and posting of adjusting entries, journalizing and posting of post-closing entries, and preparation of an income statement, statement of owner's equity, and balance sheet).
48.02 Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, and proof of cash, petty cash, and journal entries related to all banking activities).
48.03 Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
48.04 Use payroll records to prepare and analyze transactions (including maintaining payroll records to include employee time processing procedures, payroll checks, a payroll register, employee earnings record, employer payroll taxes (to include tax forms and all associated journal entries).

CTE Standards and Benchmarks
	48.05	Analyze transactions for accuracy and prepare appropriate correcting entries.
	48.06	Demonstrate knowledge of the accounting cycle (including chart of accounts, use of t accounts, journalizing business transactions, preparation of trial balance, adjusting entries, closing entries, and financial statement preparation (i.e., income statement, statement of retained earnings, cash flow statement, and balance sheet).
	48.07	Demonstrate proficiency in cash control procedures (including bank deposits, electronic fund transfers, all credit and debit transactions, bank reconciliations, petty cash, and journal entries related to all relating banking activities).
	48.08	Use source documents to prepare and analyze transactions (including invoices, cash receipts, sales slips, credit memos, vendor statements, purchase orders, and packing slips).
49.0	Apply accounting principles and concepts using appropriate technology. The student will be able to:
	49.01	Identify and use the appropriate technology in an accounting environment.
	49.02	Demonstrate proficiency in the use of spreadsheet and accounting software to maintain accounting records to include creating and manipulating both data and formulas, formatting data, securing data and presenting results visually (including charts and graphs).
	49.03	Research types of accounting systems.
50.0	Manage business information using appropriate software. The student will be able to:
	50.01	Identify and use the appropriate software in a business environment.
	50.02	Demonstrate proficiency in the use of word processing, spreadsheet, and other office software commonly used in business.
	50.03	Utilize technology to access, research, analyze, and interpret business information.
	50.04	Demonstrate proficiency in the use of accounting software to maintain accounting records and produce reports.
51.0	Evaluate business and financial information to support internal decision making. The student will be able to:
	51.01	Identify and apply fundamentals of managerial accounting.
	51.02	Analyze data to evaluate alternatives in making short-run and capital budget decisions.
	51.03	Calculate and use break-even analysis and other related topics to make unstructured business decisions.
	51.04	Evaluate customer and product/service profitability.
	51.05	Prepare business plans, budgets, and forecasts to support the management process.
	51.06	Evaluate the performance of an organization, its processes, and people.
52.0	Demonstrate fundamental techniques and methods used in the analysis of computerized business activities, including consideration of information requirements, resources, and its impact on business decisions. The student will be able to:

CTE Standards and Benchmarks		
	52.01	Describe data warehousing concepts and business applications.
	52.02	Model business analysis using online analytical processing (OLAP), where data is interactively analyzed using multidimensional data from multiple perspectives.
	52.03	Develop business reports using visualization and predictive analytics.
	52.04	Describe data mining, text and web mining concepts and their business applications.
	52.05	Describe data mining techniques, including: how it is used, benefits, and expectations. Identify business efforts affected by data mining and the types of benefits they experience (retail and consumer sales, marketing, fraud, health care applications, medical diagnostics, e-commerce, media, accounting, banking, credit, customer service).
53.0	Describe the implications of professional values, ethics, and attitudes in business. The student will be able to:	
	53.01	Identify the appropriate use of employer property.
	53.02	Describe the role of confidentiality in business.
	53.03	Identify the importance of making decisions that are based on ethical reasoning and describe the personal and long term consequences of unethical choices in the workplace.
	53.04	Use ethical reasoning and judgment and act in accordance with legal responsibilities.
	53.05	Demonstrate conflict resolution skills.
	53.06	Recognize different personality styles and how to interact effectively with them in the workplace.
	53.07	Discuss how values and attitudes influence behavior.

Florida Department of Education
Student Performance Standards

Course Title: **Legal Aspects of Business**
Course Number: **8215130**
Course Credit: **1**

Course Description:

This course is designed to provide an introduction to the legal aspects of business. Topics include business law concepts, forms of business ownership, insurance awareness, governmental regulations, management functions, human resources management issues, and career development. The use of computers is an integral part of this program.

CTE Standards and Benchmarks
54.0 Use technology to apply and enhance communication skills in technical reading, writing, speaking, listening, and viewing. The student will be able to:
54.01 Demonstrate an understanding of the importance of establishing and maintaining a work-related network through social contacts.
54.02 Use appropriate etiquette and manners when communicating with people of varying cultures.
55.0 Participate in work-based learning experiences. The student will be able to:
55.01 Participate in work-based learning experiences in a supervisory, management, or small business environment.
55.02 Discuss the use of technology in a supervisory, management, or small business environment.
55.03 Compare and contrast software applications used in a supervisory, management, or small business environment.
56.0 Demonstrate an understanding of business law concepts. The student will be able to:
56.01 Demonstrate an understanding of contractual relationships.
56.02 Identify the elements of an enforceable contract.
56.03 Differentiate among classes of contracts (e.g., bilateral and unilateral, express and implied, oral and written).
56.04 Explain how offer and acceptance can create contractual rights and duties.
56.05 Determine whether an agreement is enforceable as a contract.
56.06 Differentiate among the ways that assent can be disrupted (e.g., fraud, non-disclosure, misrepresentation, mistake, duress, undue influence).

CTE Standards and Benchmarks

56.07	Define and distinguish among different types of consideration and list the exceptions to the requirements of consideration.
56.08	Identify people who lack contractual capacity.
56.09	Explain a minor's right to avoid a contract.
56.10	Describe the rules that apply to the interpretation of contracts.
56.11	Describe the rules that apply to contracts involving third parties.
56.12	List the ways a contract can be discharged.
56.13	Describe breach of contract and the remedies available when a contract is breached.
56.14	Define an agency relationship and list the ways that agency relationships may be created.
56.15	Discuss potential problems with signing employment contracts.
56.16	Determine questions that can and cannot be asked during an employment interview.
56.17	Determine which employees or applicants may be asked to participate in employee testing (e.g., aptitude, psychological, polygraph, and drug).
56.18	Identify legislation that regulates employee rights (e.g., Americans with Disabilities Act, Age Discrimination in Employment Act, Family and Medical Leave Act).
56.19	Identify legislation that regulates employment conditions (e.g., Fair Labor Standards Act, Immigration Reform and Control Act, Occupational Safety and Health Act).
56.20	Define key terms in computer law.
56.21	Identify circumstances under which the copyright of a computer program has been violated.
56.22	Describe the various kinds of federal, state, territory, and province statutes designed to combat computer crime and how regulations can be used to prevent the use of computers to invade privacy.
56.23	Describe the purposes of various consumer laws and explain their effect on the consumer's well-being.
56.24	Describe how local businesses can be a source of consumer assistance and identify consumer organizations, businesses, and governmental agencies that provide consumer assistance.
56.25	Differentiate among the various types of consumer fraud and explain steps that can be taken by victims to gain redress.
56.26	Distinguish fraudulent, misleading, and legitimate product claims and explain what the consumer should do if such claims lead to the purchase of a faulty product.

CTE Standards and Benchmarks
57.0 Demonstrate an understanding of different types of insurance. The student will be able to:
57.01 Differentiate between requirements for insurable interest for property insurance with those needed for life insurance.
57.02 Compare and contrast the different types of life insurance (e.g., ordinary, limited payment, endowment, and term).
57.03 Compare and contrast the different types of other insurance (e.g., property, liability, automobile, homeowners', disability, and marine).
57.04 Compare and contrast the differences in health insurance coverage.
57.05 Demonstrate an understanding of professional liability (i.e., malpractice) coverage.
58.0 Develop an awareness of management functions and organizational structures as they relate to today's workplace and employer/employee roles. The student will be able to:
58.01 Compare and contrast the legal procedures and processes for forming and dissolving various forms of business ownership (e.g., sole proprietorship associations, registered partnerships having limited liability, limited liability company, corporation, and franchise).
59.0 Practice quality performance in the learning environment and the workplace. The student will be able to:
59.01 Discuss the impact of time management practices on one's personal and professional image.
60.0 Incorporate appropriate leadership and supervision techniques, customer service strategies, and standards of personal ethics to accomplish job objectives and enhance workplace performance. The student will be able to:
60.01 Project professional image through appropriate business attire, ethical behavior, personal responsibility, flexibility, and respect for confidentiality.
60.02 Apply principles of group dynamics in structured activities.
60.03 Exhibit a positive attitude and professional behavior.
60.04 Participate in school, community, and/or volunteer activities.

Additional Information

Laboratory Activities

Laboratory investigations that include scientific inquiry, research, measurement, problem solving, emerging technologies, tools and equipment, as well as, experimental, quality, and safety procedures are an integral part of this career and technical program/course. Laboratory investigations benefit all students by developing an understanding of the complexity and ambiguity of empirical work, as well as the skills required to manage, operate, calibrate and troubleshoot equipment/tools used to make observations. Students understand measurement error; and have the skills to aggregate, interpret, and present the resulting data. Equipment and supplies should be provided to enhance hands-on experiences for students.

Special Notes

The occupational standards and benchmarks outlined in this secondary program correlate to the standards and benchmarks of the postsecondary program with the same Classification of Instructional Programs (CIP) number.

MyCareerShines is an interactive resource to assist students in identifying their ideal career and to enhance preparation for employment. Teachers are encouraged to integrate this resource into the program curriculum to meet the employability goals for each student. Access MyCareerShines by visiting: www.mycareershines.org.

Career and Technical Student Organization (CTSO)

Future Business Leaders of America (FBLA) and Business Professionals of America (BPA) are the intercurricular career and technical student organizations providing leadership training and reinforcing specific career and technical skills. Career and Technical Student Organizations provide activities for students as an integral part of the instruction offered.

Cooperative Training – OJT

On-the-job training is appropriate but not required for this program. Whenever offered, the rules, guidelines, and requirements specified in the OJT framework apply.

Accommodations

Federal and state legislation requires the provision of accommodations for students with disabilities as identified on the secondary student's Individual Educational Plan (IEP) or 504 Plan or postsecondary student's accommodations' plan to meet individual needs and ensure equal access. Accommodations change the way the student is instructed. Students with disabilities may need accommodations in such areas as instructional methods and materials, assignments and assessments, time demands and schedules, learning environment, assistive technology and special communication systems. Documentation of the accommodations requested and provided should be maintained in a confidential file.

In addition to accommodations, some secondary students with disabilities (students with an IEP served in Exceptional Student Education (ESE)) will need modifications to meet their needs. Modifications change the outcomes or what the student is expected to learn, e.g., modifying the curriculum of a secondary career and technical education course. Note: postsecondary curriculum and regulated secondary programs cannot be modified.

Some secondary students with disabilities (ESE) may need additional time (i.e., longer than the regular school year), to master the student performance standards associated with a regular course or a modified course. If needed, a student may enroll in the same career and technical course more than once. Documentation should be included in the IEP that clearly indicates that it is anticipated that the student may need an additional year to complete a Career and Technical Education (CTE) course. The student should work on different competencies and new applications of competencies each year toward completion of the CTE course. After achieving the competencies identified for the year, the student earns credit for the course. It is important to ensure that credits earned by students are reported accurately. The district's information system must be designed to accept multiple credits for the same course number for eligible students with disabilities.
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<u>Additional Resources</u>

For additional information regarding articulation agreements, Bright Futures Scholarships, Fine Arts/Practical Arts Credit and Equivalent Mathematics and Equally Rigorous Science Courses please refer to:
http://www.fldoe.org/academics/career-adult-edu/career-tech-edu/program-resources.stml.